CIVIL NO. M0-10-cv-120

# IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF TEXAS MIDLAND – ODESSA DIVISION

OCT 28 2010

CLERK, U.S. DISTRICT COURT WESTERN DISTRICT OF TEXAS

BY

DEPUTY CLERK

IN THE MATTER OF:	Ş
WATSON PROFESSIONAL GROUP, INC., ex rel. WILSON D. WATSON	9 § §
AND CAROL WATSON	§
Petitioner	§
	§
V.	§
	§
THE UNITED STATES INC., ex rel.	§
INTERNAL REVENUE SERVICE,	§
Respondent	§

# ORIGINAL ANSWER OF COMMUNITY NATIONAL BANK

TO THE HONORABLE UNITED STATES DISTRICT JUDGE:

COMES NOW, Community National Bank, N.A. ("CNB"), and files this, its Original Answer and in support would show the Court as follows:

I.

# **Initial Response to Pleading**

- 1.01 CNB appears to have been joined in a lawsuit that Plaintiffs have filed in response to a summons for financial records served on it by the Internal Revenue Service ("IRS"). Although it appears that Plaintiffs purpose is to quash the summons served on CNB, it is not possible to tell with clarity what relief Plaintiffs seek. Further, it appears that the above entitled and numbered cause is filed as a new civil lawsuit, thus creating the possibility that the relief sought may exceed the more quashing of a summons.
- 1.02 For the foregoing reasons, and out of an abundance of caution, CNB has treated Plaintiffs' pleading as a Complaint and files its answer accordingly.

II.

## **Answer**

- 2.01 Pursuant to FRCP 8(b)(3), CNB generally denies all allegations except as expressly admitted herein.
- 2.02 With respect to jurisdiction and venue, and only to the extent that Plaintiffs' Complaint is a motion to quash the summons issued by the IRS, CNB admits that the United States District Court for the Western District of Texas, Midland-Odessa Division, has jurisdiction of this cause and that venue is proper in said court.
- 2.03 With respect to the factual averments contained in Paragraphs 14 and 20 of Plaintiffs' Complaint, CNB denies these allegations on the basis that it lacks knowledge or information sufficient to form a belief as to the truth of allegations.

III.

## **Affirmative Defenses**

3.01 For further answer, CNB states that it is an innocent recipient of the summons at issue in this cause and has complied with requirements imposed by law. Accordingly, no judgment against CNB would be proper in this cause.

IV.

## Affirmative Relief

4.01 Pursuant to 12 U.S.C. §3415 and such other statutes and laws as may be appropriate, CNB seeks recovery of its costs associated with this action and any compliance with the summons at issue.

## **Prayer**

WHEREFORE PREMISES CONSIDERED, Community National Bank, N.A. prays that no relief be entered against it except for an Order that is complying with the summons issued by the Internal Revenue Service and then only if the Court concludes that the summons at issue is proper, enforceable and free of defect. Community National Bank, N.A. also seeks recovery of costs associated with the issuance of the summons and any compliance with the summons, if such compliance is ordered.

Respectfully submitted,

State Bar No. 12069690

OF

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ATTORNEY FOR COMMUNITY NATIONAL BANK, N.A.

# **CERTIFICATE OF SERVICE**

I hereby certify that on the 27<sup>th</sup> day of October 2010, a true and correct copy of the foregoing document was forwarded via certified mail, return receipt requested, to the following counsel of record:

Watson Professional Group Inc Carol Watson Wilson D. Watson P.O. Box 11186 Midland, Texas 79702-8186

John Klassen, Chief U.S. Attorney's Office 400 W. Illinois, Ste. 1200 Midland, Texas 79701